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TRANSMITTAL		Application Number	10/827,534		
FORM		Filing Date	April 20, 2004		
(to be used for all correspondence after initial filing)		First Named Inventor	Akira Ishikawa		
		Group Art Unit	2823		
		Examiner Name	Jarrett J Stark		
Total Number of Pages in This Submission	19	Attorney Docket Number	740756-2724		
ENCLOSURES (check all that apply)					
Fee Attached		(pplication) (s) (s) (ion and Power of Attorney (se-related Papers (to Convert to a Provisional	After Allowance Communication to Group Appeal Communication to Board of Appeals and Interferences		
Amendment / Reply	Declarat		Appeal Communication to Group (Appeal Notice, Brief. Reply Brief)		
After Final			Proprietary Information Status Letter		
Affidavits/declaration(s)	Petition		Status Letter Application Data Sheet		
Extension of Time Request	Applicat		Request for Corrected Filing Receipt with Enclosures		
Express Abandomment Request Information Disclosure Statement (1 reference) PTO-Form 1449 Certified Copy of Priority Document(s) Response to Missing Parts/ Incomplete Application Response to Missing Parts under 37 CFR 1.52 or 1.53	Change Termins Request CD, Nur	required or credit any overpa above identified docket num			
SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT Firth or Individual name John F. Guay (Reg. No. 47,248) Nixon Peabody LLP 401 9th Street, N.W. Suite 900 Washington, D.C. 20004-2128 Signature					
Date June 30, 2	June 30, 2006				
CERTIFICATE OF MAILING OR TRANSMISSION [37 C.F.R. 1.8(a)] I hereby certify that this correspondence is being: deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to: Mail Stop, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450 transmitted by facsimile on the date shown below to the United States Patent and Trademark Office at 571-273-8300. June 30, 2006 Date Signature					
John F. Guay Typed or printed name					

REGEIVED NO. 7390 P. 2

JUN 3 0 2006

Attorney Docket No. 740756-2724

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Confirmation No.: 5529
Akira ISHIKAWA)	
Application No. 10/827,534)	Group Art Unit: 2823
Filed: April 20, 2004)	Examiner: Jarret J Stark
For: SEMICONDUCTOR ELEMENT, SEMICONDUCTOR DEVICE AND)	
METHODS FOR)	June 30, 2006
MANUFACTURING THEREOF)	

AMENDMENT AFTER FINAL REJECTION

MAIL STOP AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed March 31, 2006, please amend the above-captioned application as follows: